

COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that:

My residence, post office address, and citizenship are as stated below under my name. I believe I am the sole (if only one name appears below), or a joint (if more than one name appears), original and first inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled:

MP3 VOICE RECORDING/PLAYING DEVICE

The specification for the above entitled invention is filed herewith.

The specification for the above entitled invention was filed previously with application serial number _____, filed on _____.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability of this application in accordance with Title 37, Code of Federal Regulations, Section 1.56(a).

PRIORITY CLAIM

There is no claim of priority.

Claim of priority is based on the following: _____

POWER OF ATTORNEY

As a named inventor, I hereby appoint the following attorney to prosecute this application and to transact all related business in the Patent and Trademark Office:

Keith Kline, Registration Number 32,737
PRO-TECHTOR INTERNATIONAL SERVICES
20775 Norada Court, Saratoga, CA 95070-3018

Telephone: (408) 778-3440

I authorize my attorney to accept and follow instructions from Wu, Hsu & Chen Attorney at Law, in Taip i, Taiwan regarding any matter related to this application or any patent that my issue from this application. This authorization shall remain valid until such time as I may revoke it in writing.

(continued)

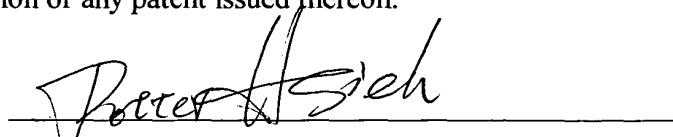
PATENT

Docket No. 2041014

DECLARATION

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Title 18, United State Code, Section 1001, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Date: June 26, 2003



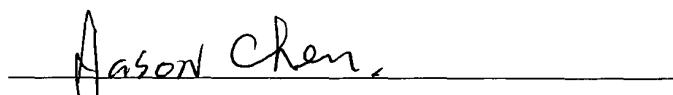
Inventor's Printed Name: Potter Hsieh

Inventor's residence and 6th Fl., No. 57, Shingjung Rd., Neihu Chiu,

Post Office Address: Taipei, Taiwan, R.O.C.

Inventor's Nationality: Taiwan, R.O.C.

Date: June 26, 2003



Inventor's Printed Name: Jason Chen

Inventor's residence and 6th Fl., No. 57, Shingjung Rd., Neihu Chiu,

Post Office Address: Taipei, Taiwan, R.O.C.

Inventor's Nationality: Taiwan, R.O.C.

Date: _____

Inventor's Printed Name: _____

Inventor's residence and _____

Post Office Address: _____

Inventor's Nationality: _____

Date: _____

Inventor's Printed Name: _____

Inventor's residence and _____

Post Office Address: _____

Inventor's Nationality: _____

Check this box if the number of inventor is over four and attach additional page of their information.

In the United States Patent and Trademark Office

First/Sole Applicant: Potter Hsieh

Other Applicant(s): Jason Chen

Title: MP3 VOICE RECORDING/PLAYING DEVICE

Small Entity Declaration – Small Business Concern

I hereby declare that I am

the owner of the small business concern identified below:

an officer of the small business concern empowered to act on behalf of the concern identified below:

Name of Concern: CHIA SHIN TECHNOLOGY CORPORATION

Address of Concern: 6th Fl., No. 57, Shingjung Rd., Neihu Chiu, Taipei, Taiwan R.O.C.

I hereby declare that the above identified small business concern qualifies as a small business concern as defined in 13 CFR 121.3-18, and reproduced in 37 CFR 1.9(d), for purposes of paying reduced fees under section 41(a) and (b) of Title 35, United States Code, in that the number of employees of the concern, including those of its affiliates, does not exceed 500 persons. For purposes of this statement, (1) the number of employees of the business concern is the average over the previous fiscal year of the concern of the persons employed on a full-time, part-time or temporary basis during each of the pay periods of the fiscal year, and (2) concerns are affiliates of each other when either, directly or indirectly, one concern controls or has the power to control the other, or a third party or parties controls or has the power to control both.

I hereby declare that rights under contract or law have been conveyed to and remain with the small business concern identified above with regard to the above entitled invention of the above applicants and the specification filed herewith.

I acknowledge a duty to file, in the above application for patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate (37 CFR 1.28(b)).

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.



Signature of Owner/Officer of Small Business Concern

June 26, 2003

Date of Signature

Name of Owner/Officer: Potter Hsieh

Title of Officer: Executive Vice President

Address of Owner/Officer: 6th Fl., No. 57, Shingjung Rd., Neihu Chiu, Taipei, Taiwan R.O.C.